

**EXHIBIT A**

**TIME/EXPENSE RECORDS**

Invoice Pg 2 of 31

**JENNER & BLOCK LLP**

353 N. Clark Street  
CHICAGO, ILLINOIS 60654-3456  
(312) 222-9350

CLIENT NUMBER: 58216

**COMBINED INVOICE**

RICHARD LEVIN, TRUSTEE OF FIRESTAR  
DIAMOND  
919 3RD AVENUE  
NEW YORK, NY 10022

DECEMBER 6, 2018  
INVOICE # 9464080

DIAMOND

FOR PROFESSIONAL SERVICES RENDERED  
THROUGH NOVEMBER 30, 2018:

\$ 97,506.00

DISBURSEMENTS

\$ 2,248.40

TOTAL INVOICE

\$ 99,754.40

Invoice <sup>AW OF PAGES</sup> Pg 3 of 31  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**COMBINED INVOICE**

RICHARD LEVIN, TRUSTEE OF FIRESTAR  
 DIAMOND  
 919 3RD AVENUE  
 NEW YORK, NY 10022

CLIENT NUMBER: 58216

DECEMBER 6, 2018

FOR PROFESSIONAL SERVICES RENDERED  
 THROUGH NOVEMBER 30, 2018:

**CASE ADMINISTRATION - GENERAL****MATTER NUMBER - 10036**

11/01/18	CNW	.10	Correspond with R. Levin and A. Allen re Agusta retention.	84.50
11/01/18	WAW	.10	Telephone call to chambers to schedule November 2018 hearing date.	46.50
11/02/18	AMA	1.00	Conference with R. Levin re status of case re sales process and investigation (.5); conference with W. Williams re same (.2); reviewed correspondence with UST re same (.2); correspondence with C. Wedoff re claims (.1).	850.00
11/05/18	WAW	.20	Telephone call with chambers re November hearing date (.1); email correspondence with R. Levin re same (.1).	93.00
11/07/18	CNW	.20	Revise Getzler/M. Samson staffing report (.1); coordinate filing and service of same (.1).	169.00
11/09/18	CNW	.20	Review and revise Alvarez & Marsal fee statement (.1); coordinate filing and service of same (.1).	169.00
11/13/18	RBL	.30	Review examiner discharge motion.	390.00
11/13/18	TDH	.30	Retrieved documents for W. Williams.	111.00
11/15/18	AMA	.90	Correspondence with R. Levin re case status and team assignments re same (.5); reviewed correspondence and status re same (.4).	765.00
11/15/18	CNW	.10	Confer with W. Comer (U-Haul counsel) re notice of abandonment.	84.50
11/19/18	CNW	.10	Confer with R. Levin, M. Hankin, and W. Williams re planning for November 29 omnibus hearing.	84.50

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/20/18	CNW	.20	Review Old AJ monthly operating report and correspond with S. Leibert re same (.1); coordinate filing and service of same (.1).	169.00
11/20/18	WAW	.20	Email correspondence with A. Allen and R. Levin re matters for December 20 hearing (.1); telephone call with C. Wedoff and M. Hankin re November 29 hearing (.1).	93.00
11/21/18	CNW	.20	Correspond with A&M and R. Levin re filing of Firestar monthly operating report (.1); coordinate filing and service of same.	169.00
11/26/18	CNW	.20	Confer and correspond with W. Williams and R. Levin re November 29 omnibus hearing agenda and preparation.	169.00
11/26/18	WAW	.90	Preparing notice of agenda for November 29, 2018 hearing (.3); email correspondence re same (.1); arranging for filing of same (.1); preparing amended notice of agenda in light of UST's request to adjourn Whitley Penn retention application (.1); arranging for filing of same (.1); arranging for preparation and delivery of hearing binders (.2).	418.50
11/27/18	CNW	.50	Review materials for November 29 omnibus hearing (.3); correspond with W. Williams re same (.2).	422.50
11/28/18	CNW	.90	Further review materials for November 29 omnibus hearing (.5); correspond and confer with W. Williams re same (.4).	760.50
11/29/18	AMA	.70	Reviewed status re case assignments, filings and docket re same (.5); correspondence with W. Williams re same (.2).	595.00
11/29/18	CNW	3.10	Appear on behalf of Trustee at omnibus hearing (2.1); coordinate revision, finalization, and filing of proposed orders and supporting materials (.5); correspond with D. Ziegler (Fasken) re same (.1); correspond with W. Williams re same (.1); correspond with R. Levin re hearing (.2); correspond with R. Morrissey (U.S. Trustee office) re open items discussed at hearing (.1).	2,619.50
11/29/18	WAW	.60	Telephone call with C. Wedoff re November 29, 2018 hearing (.2); email correspondence with C. Wedoff re same (.2); submitting proposed orders to chambers (.2).	279.00
		11.00	PROFESSIONAL SERVICES	\$ 8,542.00

INVOICE  
**JENNER & BLOCK LLP**353 N. Clark Street  
CHICAGO, ILLINOIS 60654-3456  
(312) 222-9350

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	.30	1,300.00	390.00
ANGELA M. ALLEN	2.60	850.00	2,210.00
CARL N. WEDOFF	5.80	845.00	4,901.00
WILLIAM A. WILLIAMS	2.00	465.00	930.00
TOI D. HOOKER	.30	370.00	111.00
TOTAL	11.00		\$ 8,542.00

**DISBURSEMENTS**

11/29/18 B&W Copy	30.69
TOTAL DISBURSEMENTS	\$ 30.69
MATTER 10036 TOTAL	\$ 8,572.69

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**BUSINESS OPERATIONS - GENERAL****MATTER NUMBER - 10095**

11/06/18	MJR	.50	Prepared for and attended conference call with R. Levin and Altia consulting.	475.00
11/12/18	MJR	.90	Telephone conference with R. Levin re ERISA bond (.2); telephone conference with R. Levin re medical claim question re late claim (.2); reviewed insurance statements (.2); reviewed health plan invoices re trust requirement (.3).	855.00
11/13/18	AMA	.30	Reviewed correspondence with M. Samson re business liquidation process.	255.00
11/19/18	MJR	.20	Reviewed ERISA fidelity bond material and email conference with R. Levin re same.	190.00
		1.90	PROFESSIONAL SERVICES	\$ 1,775.00

NAME	HOURS	RATE	TOTAL
MATTHEW J. RENAUD	1.60	950.00	1,520.00
ANGELA M. ALLEN	.30	850.00	255.00
TOTAL	1.90		\$ 1,775.00

MATTER 10095 TOTAL \$ 1,775.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET ANALYSIS AND RECOVERY - GENERAL****MATTER NUMBER - 10150**

11/01/18	AMA	.20	Correspondence with M. Agusta and team re accounts receivable.	170.00
11/05/18	WAW	.20	Finalizing and preparing to file notice of abandonment (.1); arranging for filing and service of same (.1).	93.00
11/05/18	OWK	.20	Followed up with Christie's regarding subpoena.	98.00
11/06/18	RBL	.50	Review Christie's subpoena response and prepare reply (.3); research re same (.2).	650.00
11/07/18	RBL	.50	Research re Christie's subpoena.	650.00
11/12/18	RBL	.40	Review and revise Takshal & Costco subpoenas.	520.00
11/13/18	AMA	.90	Emailed M. Agusta re Dynasty Jewelers (.1); correspondence with A. Fuzaylova re same (.1); reviewed summary re Takshal and reviewed and revised subpoena re same (.5); correspondence with W. Williams re de minimis order (.2).	765.00
11/14/18	AMA	.70	Reviewed and revised Takshal subpoena (.4); emailed W. Williams re same (.3).	595.00
11/28/18	AMA	.30	Reviewed correspondence re status of collections.	255.00
11/30/18	AMA	1.60	Reviewed correspondence re status of collections (.3); conference with M. Agusta re same (.5); correspondence with M. Samson re same (.1); correspondence with R. Levin re same (.3); research re same (.4).	1,360.00
		5.50	PROFESSIONAL SERVICES	\$ 5,156.00

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	1.40	1,300.00	1,820.00
ANGELA M. ALLEN	3.70	850.00	3,145.00
OWEN W. KEITER	.20	490.00	98.00
WILLIAM A. WILLIAMS	.20	465.00	93.00
TOTAL	5.50		\$ 5,156.00

MATTER 10150 TOTAL \$ 5,156.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET ANALYSIS AND RECOVERY - JAFFE****MATTER NUMBER - 10176**

11/14/18	CNW	.10	Review Maggie & Max draft complaint and correspond with M. Agusta re same.	84.50
11/15/18	CNW	.20	Confer with M. Agusta re filing of Maggie & Max adversary complaint.	169.00
11/26/18	RBL	.20	Emails re Griffin A/R, collection actions.	260.00
11/26/18	RBL	.10	Review and revise Taukshal subpoenas.	130.00
		.60	PROFESSIONAL SERVICES	\$ 643.50

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	.30	1,300.00	390.00
CARL N. WEDOFF	.30	845.00	253.50
TOTAL	.60		\$ 643.50

MATTER 10176 TOTAL	\$ 643.50
--------------------	-----------



INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET ANALYSIS AND RECOVERY - FIRESTAR****MATTER NUMBER - 10192**

11/02/18	RBL	.40	Telephone conference A. Allen re Costco discovery.	520.00
11/02/18	WAW	.50	Telephone call with A. Allen re revisions to Costco subpoena (.2); revising Costco subpoena per A. Allen's comments (.3).	232.50
11/07/18	WAW	.60	Reviewing and revising Costco subpoena rider per comments from A. Allen.	279.00
11/13/18	AMA	.30	Reviewed and revised Costco subpoena.	255.00
11/13/18	RBL	.30	Telephone conference A. Allen re Costco investigation.	390.00
11/14/18	AMA	.60	Reviewed and revised Costco subpoena (.4); emailed R. Levin re same (.2).	510.00
11/14/18	RBL	.30	Review and revise Costco investigation materials.	390.00
11/16/18	AMA	1.20	Reviewed and revised Costco subpoena (.3); correspondence with W. Williams re same (.2); emailed same to J. Pearson (.3); emailed J. Sims re Bailey Banks & Biddle (.2); reviewed UCC re same (.1); emailed R. Levin re same (.1).	1,020.00
11/16/18	WAW	.50	Revising Costco subpoena per R. Levin's comments (.4); email correspondence with A. Allen re same (.1).	232.50
11/20/18	RBL	.60	Research re consignment sales (.3); telephone conference A. Allen re same (.3).	780.00
11/20/18	WAW	.40	Meeting with A. Allen to discuss Costco subpoena (.1); finalizing Costco subpoena and arranging for service (.2); email correspondence with T. Hooker re same (.1).	186.00
		5.70	PROFESSIONAL SERVICES	\$ 4,795.00

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	1.60	1,300.00	2,080.00
ANGELA M. ALLEN	2.10	850.00	1,785.00
WILLIAM A. WILLIAMS	2.00	465.00	930.00
TOTAL	5.70		\$ 4,795.00
MATTER 10192 TOTAL			\$ 4,795.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET SALES - GENERAL****MATTER NUMBER - 10214**

11/01/18	RBL	.90	Review and revise motion for private sale procedures.	1,170.00
11/01/18	WAW	.30	Reviewing R. Levin's revisions to private sale procedures motion (.2); email correspondence with R. Levin re same (.1).	139.50
11/05/18	WAW	.40	Finalizing and preparing to file private sale procedures motion (.3); arranging for filing and service of same (.1).	186.00
11/13/18	WAW	.10	Email correspondence with A. Allen and C. Wedoff re closing of HK Designs sale.	46.50
11/13/18	WAW	.20	Email correspondence with A. Allen re preparation of de minimis sale procedures motion (.1); meeting with A. Allen re same (.1).	93.00
11/15/18	WAW	.50	Meeting with A. Allen to discuss service of private sale procedures motion on additional parties (.2); identifying addresses for certain parties re same (.1); reviewing affidavit of service re same (.1); email correspondence with Omni re service on additional parties (.1).	232.50
11/20/18	WAW	.30	Meeting with A. Allen to discuss consignment sale procedures motion (.2); email correspondence with R. Levin re same (.1).	139.50
11/28/18	WAW	1.90	Preparing de minimis asset sale motion (1.8); email correspondence with R. Levin re same (.1).	883.50
11/29/18	WAW	.30	Finalizing de minimis sale motion (.2); arranging for filing and service of same (.1).	139.50
		4.90	PROFESSIONAL SERVICES	\$ 3,030.00

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	.90	1,300.00	1,170.00
WILLIAM A. WILLIAMS	4.00	465.00	1,860.00
TOTAL	4.90		\$ 3,030.00
MATTER 10214 TOTAL			\$ 3,030.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET SALES - JAFFE****MATTER NUMBER - 10230**

11/12/18	JR	.30	Reviewed asset purchase agreement re tax returns and discussed with M. Glass.	147.00
		.30	PROFESSIONAL SERVICES	\$ 147.00

NAME	HOURS	RATE	TOTAL
JULIA REEVES	.30	490.00	147.00
TOTAL	.30		\$ 147.00

MATTER 10230 TOTAL			\$ 147.00
--------------------	--	--	-----------

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**ASSET SALES - FIRESTAR****MATTER NUMBER - 10257**

11/01/18	CNW	.50	Confer with R. Levin re Aurum question on sale status (.1); confer with Aurum counsel (J. Weber, Paul Weiss) re same (.2); correspond with R. Levin re same (.1); confer with M. Samson and I. Sandberg re same (.1).	422.50
11/02/18	CNW	.70	Prepare closing materials for Jewelex sale (.4); correspond with S. Cohen (Jewelex counsel), R. Levin, M. Samson, and I. Sandberg re same (.2); correspond with R. Levin and A. Allen re closing IP Lot 3 and 7 sale (.1).	591.50
11/03/18	AMA	.30	Reviewed correspondence re Amazon (.1); emailed C. Wedoff re same (.2).	255.00
11/05/18	CNW	.10	Correspond with D. Nakar (H.K. Designs) re closing IP Lot 3 and 7 sale.	84.50
11/07/18	AMA	.10	Emailed W. Williams re de minimus sale order.	85.00
11/12/18	MCG	.50	Attention to request for tax returns.	487.50
11/13/18	AMA	.20	Reviewed correspondence re Amazon (.1); emailed C. Wedoff re same (.1).	170.00
11/15/18	AMA	.60	Reviewed correspondence and documents re inventory (.3); correspondence with W. Williams re same (.3).	510.00
11/15/18	CNW	.10	Correspond with D. Vitello, R. Levin, and A. Palmieri re interested purchaser in private sales.	84.50
11/16/18	CHK	.20	Telephone call with A. Allen re Trustee's right to sell consigned diamonds from Indian affiliate.	155.00
11/16/18	CHK	.30	Review of PEB draft commentary on consignments.	232.50
11/16/18	CHK	.20	Sent source materials on consignments to A. Allen with cover email.	155.00
11/16/18	AMA	.60	Reviewed correspondence re consignment inventory (.3); conference with C. Klein re same (.2); emailed W. Williams re same (.1).	510.00
11/19/18	AMA	.80	Correspondence with W. Williams re Takshal subpoenas (.2); correspondence with R. Levin re same (.2); correspondence with W. Williams and R. Levin re Costco (.1); research re consignment inventory (.3).	680.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/19/18	CNW	.50	Correspond with R. Levin, I. Sandberg, M. Samson, and A. Palmieri re status of IP payments (.4); confer with R. Levin re Macy's private sale (.1).	422.50
11/20/18	AMA	.70	Research re consignment inventory (.4); correspondence with R. Levin re same (.1); correspondence with W. Williams re same (.2).	595.00
11/20/18	CNW	.20	Correspond with R. Levin and I. Sandberg re public sale closing (.1); correspond with R. Levin re private sale planning (.1).	169.00
11/26/18	AMA	.60	Correspondence with W. Williams re consignment sale motion (.2); correspondence with R. Levin and W. Williams re de minimis sale motion (.2); reviewed correspondence re status of sales (.2).	510.00
11/26/18	CNW	.20	Correspond with R. Levin, M. Samson, and Macy's re private memo sale.	169.00
11/26/18	WAW	.80	Preparing consignment sale motion (.6); telephone call with A. Allen re same (.2).	372.00
11/27/18	AMA	.20	Reviewed correspondence re status of sales.	170.00
11/27/18	CNW	.80	Prepare sale documents for Macy's inventory sale (.7); correspond with C. Moore (Macy's) re same (.1).	676.00
11/28/18	CNW	.60	Correspond with M. Samson, C. Goldberg (Macy's), and C. Moore (Macy's) re revisions to Macy's bill of sale (.4); draft proposed language for R. Levin review (.2).	507.00
11/28/18	RBL	.40	Review and revise sale motion.	520.00
11/28/18	WAW	2.60	Continuing to prepare Firestar International Pvt. Ltd consignment sale motion (1.6); researching case law for inclusion in same (.8); email correspondence with R. Levin re same (.2).	1,209.00
11/29/18	AMA	.50	Reviewed correspondence re consignment motion (.3); correspondence with W. Williams re same (.2).	425.00
11/29/18	CNW	.30	Correspond with R. Levin, C. Goldberg (Macy's), and C. Moore (Macy's) re revision to Macy's bill of sale (.2); revise same (.1).	253.50

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/29/18	WAW	.80	Revising consignment sale motion (.3); email correspondence with R. Levin re same (.1); finalizing same (.2); arranging for filing of same (.1); arranging for service of same (.1).	372.00
		14.40	PROFESSIONAL SERVICES	\$ 10,793.00

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	.40	1,300.00	520.00
MARTIN C. GLASS	.50	975.00	487.50
ANGELA M. ALLEN	4.60	850.00	3,910.00
CARL N. WEDOFF	4.00	845.00	3,380.00
CARTER H. KLEIN	.70	775.00	542.50
WILLIAM A. WILLIAMS	4.20	465.00	1,953.00
TOTAL	14.40		\$ 10,793.00

MATTER 10257 TOTAL		\$ 10,793.00
--------------------	--	--------------

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**FINANCING/CASH COLLATERAL****MATTER NUMBER - 10273**

11/01/18	CNW	.10	Call with G. Bardhi re adequate protection payment.	84.50
11/02/18	WAW	.30	Reviewing docket to determine status of final cash collateral hearing scheduled for November 6, 2018 (.2); email correspondence with R. Levin re same (.1).	139.50
11/05/18	MZH	.80	Emails with R. Levin, M. Samson, lenders' counsel re payoff letters.	840.00
11/06/18	MZH	.30	Emails with R. Levin and lenders' counsel re payoff letters.	315.00
11/07/18	MZH	.40	Reviewed exhibits to payoff letters and email with R. Levin re same.	420.00
11/08/18	WAW	.30	Submitting stipulation and proposed order re paying off secured lenders to chambers (.2); telephone call with M. Hankin re same (.1).	139.50
11/09/18	MZH	.30	Emails and telephone calls with W. Williams re payoff order.	315.00
11/09/18	MZH	.30	Reviewed final forms of payoff letters.	315.00
11/09/18	MZH	.20	Telephone call with M. Samson re payoff amounts.	210.00
11/09/18	MZH	.20	Emails with lenders' counsel re payoff letter and exhibits.	210.00
11/09/18	WAW	.40	Multiple telephone calls to chambers re entry of stipulation with secured lenders (.2); multiple email correspondence with M. Hankin re same (.2).	186.00
11/13/18	MZH	1.00	Attended to payoff of pre-petition lenders and emails with B. Ganimet re same.	1,050.00
11/13/18	MZH	.50	Exchanged emails and conducted telephone call with R. Levin re payoff letters and attended to same.	525.00
11/13/18	WAW	.20	Email correspondence with M. Hankin re executed payoff letters.	93.00
11/19/18	MZH	.30	Attention to documenting payoff of prepetition lenders and emails with R. Levin re same.	315.00
11/19/18	WAW	.50	Preparing notice of satisfaction of lenders' claims (.4); telephone call with M. Hankin re same (.1).	232.50

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/20/18	MZH	.30	Revised notice of payoff of prepetition lenders and drafted email to lenders' counsel re same.	315.00
11/20/18	WAW	.10	Finalizing and filing of notice of satisfaction of lenders' claims.	46.50
		6.50	PROFESSIONAL SERVICES	\$ 5,751.50

NAME	HOURS	RATE	TOTAL
MARC B. HANKIN	4.60	1,050.00	4,830.00
CARL N. WEDOFF	.10	845.00	84.50
WILLIAM A. WILLIAMS	1.80	465.00	837.00
TOTAL	6.50		\$ 5,751.50

MATTER 10273 TOTAL \$ 5,751.50



INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**CONTRACTS AND LEASES - GENERAL****MATTER NUMBER - 10290**

11/05/18	WAW	.30	Finalizing and preparing to file rejection motion re U-Haul and LIC storage units (.2); arranging for filing and service of same (.1).	139.50
		.30	PROFESSIONAL SERVICES	\$ 139.50

NAME	HOURS	RATE	TOTAL
WILLIAM A. WILLIAMS	.30	465.00	139.50
TOTAL	.30		\$ 139.50

MATTER 10290 TOTAL			\$ 139.50
--------------------	--	--	-----------

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**CONTRACTS AND LEASES - FIRESTAR****MATTER NUMBER - 10338**

11/13/18	WAW	1.80	Preparing motion to reject unexpired lease with Toshiba (1.4); multiple email correspondence with I. Sandberg re Toshiba lease (.2); email correspondence with R. Levin re same (.1); arranging for filing and service of same (.1).	837.00
11/15/18	CNW	.10	Correspond with R. Levin re 592 Fifth Avenue Lease status and review stipulation re same.	84.50
11/19/18	WAW	.20	Email correspondence with R. Levin re abandonment of contents of U-Haul and LIC storage units.	93.00
11/26/18	WAW	.10	Email correspondence with M. Samson and I. Sandberg re rejection of Toshiba lease.	46.50
		2.20	PROFESSIONAL SERVICES	\$ 1,061.00

NAME	HOURS	RATE	TOTAL
CARL N. WEDOFF	.10	845.00	84.50
WILLIAM A. WILLIAMS	2.10	465.00	976.50
TOTAL	2.20		\$ 1,061.00
MATTER 10338 TOTAL			\$ 1,061.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**EMPLOYMENT****MATTER NUMBER - 10354**

11/01/18	AMA	.30	Correspondence with C. Wedoff and team re Agusta retention and fees (.2); correspondence with A. Gonzalez re budget (.1).	255.00
11/03/18	AMA	1.70	Drafted Staffing Plan and Budget and emailed R. Levin summary re same.	1,445.00
11/05/18	AMA	.20	Correspondence with W. Williams and R. Levin re budget.	170.00
11/05/18	WAW	.10	Reviewing staffing plan and budget prepared by A. Allen for second interim fee application.	46.50
11/06/18	WAW	.10	Email correspondence with R. Levin re Whitley Penn retention application.	46.50
11/07/18	WAW	.10	Email correspondence with R. Levin re Fasken retention application.	46.50
11/07/18	WAW	1.20	Preparing Fasken retention application.	558.00
11/08/18	AMA	.70	Correspondence with W. Williams re monthly fee statement (.3); reviewed docket re same (.2); correspondence with R. Levin re same (.2).	595.00
11/08/18	WAW	.80	Multiple email correspondence with N. Conway and A. Allen re September monthly fee statement (.4); calculating allocation of September monthly fees and expenses between Firestar and A. Jaffe (.2); preparing draft email to R. Levin requesting payment on account of September monthly fee (.2).	372.00
11/09/18	AMA	1.70	Reviewed September monthly fee statements and docket re same (.5); reviewed draft email re Jenner (.2); correspondence with R. Levin and M. Samson re same (.3); emailed summary of same to R. Levin (.3); reviewed and revised October monthly fee statement (.4).	1,445.00
11/09/18	WAW	.20	Email correspondence with GCAL re October monthly fee statement (.1); email correspondence with A. Allen re same (.1).	93.00
11/10/18	WAW	.60	Continuing to prepare Fasken retention application.	279.00
11/12/18	AMA	.50	Reviewed and revised monthly fee statement (.3); reviewed correspondence re professional fees (.2).	425.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/13/18	AMA	.40	Reviewed omni invoice (.2); reviewed correspondence re payment of professional fees (.2).	340.00
11/13/18	RBL	.50	Review and revise Faskens & Whitley applications.	650.00
11/13/18	WAW	2.60	Continuing to prepare Fasken retention application (.3); continuing to prepare Whitley Penn retention application (1.6); multiple email correspondence with R. Levin re same (.2); multiple email correspondence with D. Ziegler (Fasken) re Fasken retention application (.4); email correspondence with G. Scarborough (Whitley Penn) re Whitley Penn retention application (.1).	1,209.00
11/14/18	AMA	.40	Reviewed correspondence re professional fee payments (.2); emailed M. Samson and I. Sandberg re same (.2).	340.00
11/14/18	WAW	.10	Email correspondence with D. Ziegler re Fasken fee application.	46.50
11/15/18	WAW	.70	Finalizing Fasken retention application (.2); finalizing Whitley Penn retention application (.3); arranging for filing and service of both retention applications (.2).	325.50
11/16/18	AMA	.60	Correspondence with W. Williams re monthly fee statements (.2); reviewed same (.2); correspondence with R. Levin re same (.2).	510.00
11/16/18	WAW	.60	Finalizing GCAL October fee statement (.2); email correspondence with A. Palmieri re same (.1); arranging for filing and service of same (.2); email correspondence with A. Allen re preparation of Jenner's October fee statement (.1).	279.00
11/19/18	AMA	.20	Reviewed monthly fee statement (.1); correspondence with W. Williams and R. Levin re same (.1).	170.00
11/19/18	WAW	2.20	Preparing Jenner's October 2018 monthly fee statement (1.8); email correspondence with A. Allen re same (.2); arranging for filing and service of same (.2).	1,023.00
11/21/18	AMA	.70	Analysis re Trustee disbursements and fee application (.5); correspondence with R. Levin re same (.1); correspondence with R. Levin re rate increases (.1).	595.00
11/21/18	RBL	.20	Prepare fee application.	260.00
11/26/18	AMA	.60	Reviewed correspondence re Trustee disbursements (.2); correspondence with R. Levin re same (.4).	510.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/26/18	RBL	.40	Telephone conference A. Allen re trustee fee app.	520.00
11/26/18	RBL	.40	Emails with UST re Faskens & Whitley applications.	520.00
11/26/18	RBL	.30	Telephone conference W. Williams re Faskens employment.	390.00
11/26/18	WAW	1.70	Reviewing U.S. Trustee's comments on Fasken and Whitley Penn retention applications (.4); email correspondence with R. Levin re same (.2); email correspondence with C. Wedoff re same (.2); email correspondence with G. Scarborough of Whitley Penn re same (.1); preparing supplemental Ziegler declaration in support of Fasken retention (.3); preparing Levin declaration in support of Fasken retention (.3); reviewing Internal Revenue Code for provisions requiring consolidated tax returns (.2).	790.50
11/27/18	AMA	.80	Correspondence with L. Raiford re Trustee disbursements (.3); correspondence with W. Williams and R. Levin re same (.2); research re same (.3).	680.00
11/27/18	WAW	.40	Revising Levin declaration in support of Fasken retention (.2); email correspondence with U.S. Trustee's counsel re his comments to Fasken retention materials (.1); email correspondence with C. Wedoff re status of Fasken and Whitley Penn retention applications (.1).	186.00
11/28/18	AMA	1.00	Correspondence with W. Williams re Trustee compensation (.5); research re same (.5).	850.00
11/28/18	WAW	.20	Email correspondence with G. Scarborough of Whitley Penn re responses to U.S. Trustee's concerns and supplemental declaration (.1); reviewing revenue ruling provided G. Scarborough re consolidated tax return requirement (.1).	93.00
11/28/18	WAW	1.70	Preparing Trustee's compensation application (1.3); meeting with A. Allen to discuss same (.2); multiple email correspondence re same (.2).	790.50
11/29/18	AMA	.80	Reviewed correspondence and rules re rate increases (.2); reviewed revised compensation motion (.3); correspondence with W. Williams re same (.3).	680.00
11/29/18	RBL	.80	Review and revise Trustee fee application.	1,040.00



INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**EXPENSES****MATTER NUMBER - 10397****DISBURSEMENTS**

10/31/18	Transcripts - Court Appearance; TSG REPORTING, INC.; 10/31/2018; Transcript.	1,383.40
11/02/18	Postage Expense	.47
11/09/18	Color Copy	6.50
11/09/18	B&W Copy	.88
11/12/18	Telephone expense; Elan Corp Payments; 10/26/18; Pripusich 10/18 Stmt; Transaction ID 40993534288; Auction; 10/11/18.	420.00
11/13/18	10/30/2018 SDS Global Special Delivery	58.50
11/13/18	10/29/2018 SDS Global Special Delivery	58.50
11/13/18	10/29/2018 SDS Global Special Delivery	61.67
11/13/18	Color Copy	1.00
11/13/18	11/13/2018 UPS Delivery Service 1Z613438D993321579	53.81
11/21/18	Color Copy	9.00
11/21/18	B&W Copy	5.28
11/26/18	SDS Special Delivery Service 11/09/2018	18.50
11/26/18	Color Copy	.50
11/26/18	B&W Copy	64.24
11/27/18	Color Copy	15.25
11/27/18	B&W Copy	12.10
11/28/18	10/22/2018 Soundpath Teleconferencing	1.80
11/29/18	B&W Copy	46.31
	<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,217.71</b>
<b>MATTER 10397 TOTAL</b>		<b>\$ 2,217.71</b>

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**CLAIMS ALLOWANCE & OBJECTIONS - FIRESTAR****MATTER NUMBER - 10435**

11/02/18	CNW	.10	Correspond with A. Allen re misaddressed proof of claim and coordinate proper service of same.	84.50
11/02/18	WAW	.90	Reviewing service list for bar date notice to determine whether any other parties need to be served (.4); obtaining addresses for additional recipients (.4); email correspondence with Omni re same (.1).	418.50
11/02/18	WAW	.50	Preparing letter to Dena Bank re proof of claim process (.2); preparing letter to Corporation Bank re proof of claim process (.2); email correspondence with A. Allen re same (.1).	232.50
11/07/18	CNW	.10	Confer with W. Williams and claimant re proof of claim notice.	84.50
11/07/18	WAW	.60	Reviewing published bar date notice in Instore(.1); email correspondence with Instore re incorrect headline (.2); email correspondence with R. Levin re same (.1); email correspondence with C. Wedoff re same (.1); reviewing published bar date notice in Idex (.1).	279.00
11/27/18	WAW	.20	Reviewing bar date publication in Diamond World (.1); email correspondence re same (.1).	93.00
		2.40	PROFESSIONAL SERVICES	\$ 1,192.00

NAME	HOURS	RATE	TOTAL
CARL N. WEDOFF	.20	845.00	169.00
WILLIAM A. WILLIAMS	2.20	465.00	1,023.00
TOTAL	2.40		\$ 1,192.00

MATTER 10435 TOTAL \$ 1,192.00



INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

TAX			MATTER NUMBER - 10575
11/19/18	GMD	1.80	Reviewed and considered email and IRS IDR requests forwarded by A. Allen (.3); researched issues re enforceability and cost recovery (1.0); drafted email to A. Allen re same (.5).
		1.80	PROFESSIONAL SERVICES
			1,890.00
			\$ 1,890.00

NAME	HOURS	RATE	TOTAL
GEOFFREY M. DAVIS	1.80	1,050.00	1,890.00
TOTAL	1.80		\$ 1,890.00

MATTER 10575 TOTAL \$ 1,890.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**INVESTIGATION, PLANNING, & COORDINATION****MATTER NUMBER - 10613**

11/01/18	AMA	.10	Reviewed correspondence re tax returns.	85.00
11/01/18	WAW	.10	Email correspondence with A. Allen re potential claims against KVS Designs.	46.50
11/02/18	WAW	.40	Revising T. Bhansali subpoena.	186.00
11/05/18	AMA	1.20	Drafted and emailed R. Levin summary re Examiner discovery (.5); reviewed same (.3); correspondence with W. Williams re same (.4).	1,020.00
11/05/18	WAW	.60	Reviewing and revising draft email re: examiner productions (.1); telephone call with A. Allen re same (.2); email correspondence with T. Hooker re same (.1); email correspondence with vDiscovery re same (.2).	279.00
11/06/18	AMA	.20	Correspondence with W. Williams re examiner discovery.	170.00
11/06/18	AMA	.10	Reviewed correspondence re tax returns.	85.00
11/06/18	WAW	.80	Preparing tracker list of parties who produced documents to the Examiner for purposes of tracking authorization for Trustee to obtain access to same (.4); drafting email to Examiner's counsel explaining proposed process for obtaining access to documents produced to the Examiner (.3); telephone call with A. Allen re same (.1).	372.00
11/07/18	AMA	.10	Reviewed correspondence re tax returns.	85.00
11/07/18	WAW	.40	Reviewing and revising T. Bhansali subpoena per comments from A. Allen (.2); email correspondence with A. Allen re same (.2).	186.00
11/08/18	AMA	.40	Conference with R. LeHane re status of Firestar investigation (.2); conference with R. Levin re same (.2).	340.00
11/12/18	AMA	.70	Correspondence with R. Levin re Takshal and Costco (.2); correspondence re creditor inquiry (.4); correspondence with W. Williams re examiner discovery (.1).	595.00
11/13/18	AMA	1.20	Reviewed correspondence re Examiner discharge (.3); emailed W. Williams re same (.1); reviewed and revised Costco subpoena (.4); conference with R. Levin re same (.3); reviewed correspondence re examiner discovery (.1).	1,020.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/13/18	WAW	.40	Email correspondence with A. Allen re obtaining access to Examiner documents (.1); telephone call to Examiner's counsel re same (.1); email correspondence with Examiner's counsel re same (.2).	186.00
11/14/18	AMA	.10	Reviewed correspondence re examiner discovery.	85.00
11/14/18	WAW	.50	Reviewing R. Levin's comments to T. Bhansali subpoena (.1); email correspondence with A. Allen re same (.1); drafting email to T. Bhansali's counsel re case background and subpoena (.3).	232.50
11/16/18	AMA	.30	Reviewed correspondence re intercompany receivables (.2); emailed R. Levin re same (.1).	255.00
11/18/18	AMA	.20	Reviewed correspondence re IRS requests.	170.00
11/19/18	AMA	.70	Call with R. Levin and S. O'Neal re status of investigation and potential claims (.3); conference with R. Levin re same (.2); reviewed summary re same (.2).	595.00
11/19/18	AMA	.20	Correspondence with G. Davis re IRS.	170.00
11/19/18	WAW	.60	Preparing subpoenas for D. Mehta, N. Mehta, and KVS Designs LLC (.3); arranging for conflicts check re same (.1); email correspondence with A. Allen re same (.1); email correspondence with Examiner's counsel re process for obtaining access to Examiner documents (.1).	279.00
11/20/18	AMA	.70	Conference with R. Levin re status of investigation and PNB meeting (.3); correspondence with vdiscovery re data (.1); correspondence with W. Williams re examiner discovery (.1); reviewed summary re IRS subpoenas (.1); correspondence with R. Levin and L. Ryan re same (.1).	595.00
11/20/18	WAW	.70	Telephone call with A. Allen re UCC filings against debtors (.1); preparing letters to parties who produced documents to Examiner re obtaining access to productions (.4); email correspondence with L. Huff and T. Hooker re same (.1); telephone call with L. Huff re same (.1).	325.50
11/20/18	TDH	1.00	Coordinated and responded to questions re the service of subpoenas.	370.00
11/21/18	AMA	.10	Correspondence with R. Levin and S. Carpenter re investigation.	85.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/23/18	AMA	.80	Research re claims against insiders and third parties.	680.00
11/26/18	BZF	.40	Participated in call with R. Levin and A. Allen regarding investigation and case strategy issues.	380.00
11/26/18	AMA	2.50	Correspondence with W. Williams re examiner discovery (.2); reviewed correspondence re same (.3); conference with R. Levin re status of investigation (.2); conference with R. Levin and B. Fischer re investigation (.5); research in preparation for same (.8); conference with J. Rose re investigation (.5).	2,125.00
11/26/18	RBL	.20	Telephone conference A. Allen re investigation.	260.00
11/26/18	RBL	.50	Conference call A. Allen, B. Fischer re investigation.	650.00
11/26/18	WAW	1.10	Email correspondence with Examiner's counsel re subpoenas issued by the Examiner (.2); preparing and sending requests to numerous parties for Trustee to access documents produced to Examiner (.8); multiple email correspondence re same (.3).	511.50
11/27/18	VEL	.40	Office conference with A. Allen re privilege, interview issue, and follow up with D. Jimenez-Ekman re same.	440.00
11/27/18	BZF	1.30	Reviewed/analyzed investigation and potential claims.	1,235.00
11/27/18	AMA	3.40	Correspondence with B. Fischer re investigation (.4); correspondence with J. Rose re same (.6); correspondence with R. Levin re same (.2); prepared subpoena re same (.2); reviewed correspondence re Examiner discovery (.5); emailed W. Williams re same (.3); reviewed Examiner's Report re claims analysis (.7); research re same (.5).	2,890.00
11/27/18	WAW	1.00	Multiple email correspondence re obtaining access to Examiner productions (.6); revising letters to various parties re same (.2); email correspondence with A. Allen re service of subpoenas (.2).	465.00
11/28/18	BZF	2.00	Meeting with A. Allen re investigation.	1,900.00
11/28/18	AMA	4.50	Reviewed Examiner's Report and Examiner discovery re investigation and claims (1.0); meeting re same (3.0); correspondence with W. Williams re examiner discovery (.1); reviewed correspondence re same (.1); correspondence with R. Levin re status of investigation and meeting with Examiner (.3).	3,825.00

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

11/28/18	WAW	.70	Email correspondence with T. Hooker re preparation of Rule 2004 subpoenas for certain Examiner subpoena targets (.2); email correspondence with A. Allen re same (.1); multiple email correspondence with Examiner's counsel re same (.2); multiple email correspondence with various subpoena targets re same (.2).	325.50
11/28/18	TDH	2.50	Prepared draft Rule 2004 subpoenas.	925.00
11/28/18	TDH	1.20	Edited Rule 2004 subpoenas.	444.00
11/28/18	TDH	.60	Reviewed production documents received from third parties.	222.00
11/29/18	MXP	.50	U.S. mail service of subpoenas.	110.00
11/29/18	AMA	.80	Reviewed PNB proof of claim (.3); research re claims (.3); correspondence with M. Pinciak re subpoena (.2).	680.00
11/29/18	WAW	1.20	Telephone call with counsel for Commonwealth Trust re service of subpoena (.2); finalizing letters and subpoenas to various subpoena targets (.6); arranging for execution and delivery of same (.4).	558.00
11/30/18	VEL	.20	Emails with A. Allen re trustee D&O policy, estate protections.	220.00
11/30/18	VEL	.50	Telephone conference with A. Allen re potential D&O claims, triggering coverage and follow-up telephone conference with A. Allen and R. Levin re same.	550.00
11/30/18	VEL	.40	Reviewed files re examples of NOC letters, reviewed same.	440.00
11/30/18	VEL	.30	Telephone conference with A. Allen re letter, report issue, and telephone conference with D. Kroeger re same.	330.00
11/30/18	VEL	.40	Commented on demand, coverage letters.	440.00
11/30/18	AMA	3.90	Correspondence with R. Levin and B. Fischer re interview (.2); correspondence with R. Levin and V. Lazar re insurance claim (.6); correspondence with D. Kroeger re same (.5); researched and drafted same (2.5); correspondence with W. Williams re Takshal (.1);	3,315.00
11/30/18	TDH	.40	Communications with vDiscovery re loading of new documents.	148.00

INVOICE  
**JENNER & BLOCK LLP**353 N. Clark Street  
CHICAGO, ILLINOIS 60654-3456  
(312) 222-9350

43.50 PROFESSIONAL SERVICES \$ 31,886.50

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	.70	1,300.00	910.00
VINCENT E. LAZAR	2.20	1,100.00	2,420.00
BRIAN J. FISCHER	3.70	950.00	3,515.00
ANGELA M. ALLEN	22.20	850.00	18,870.00
WILLIAM A. WILLIAMS	8.50	465.00	3,952.50
TOI D. HOOKER	5.70	370.00	2,109.00
MARC A. PATTERSON	.50	220.00	110.00
TOTAL	43.50		\$ 31,886.50

MATTER 10613 TOTAL \$ 31,886.50

TOTAL INVOICE \$ 99,754.40

INVOICE  
**JENNER & BLOCK LLP**

353 N. Clark Street  
 CHICAGO, ILLINOIS 60654-3456  
 (312) 222-9350

**SUMMARY OF PROFESSIONAL SERVICES**

NAME	HOURS	RATE	TOTAL
RICHARD B. LEVIN	8.20	1,300.00	10,660.00
VINCENT E. LAZAR	2.20	1,100.00	2,420.00
GEOFFREY M. DAVIS	1.80	1,050.00	1,890.00
MARC B. HANKIN	4.60	1,050.00	4,830.00
MARTIN C. GLASS	.50	975.00	487.50
BRIAN J. FISCHER	3.70	950.00	3,515.00
MATTHEW J. RENAUD	1.60	950.00	1,520.00
ANGELA M. ALLEN	46.80	850.00	39,780.00
CARL N. WEDOFF	10.50	845.00	8,872.50
CARTER H. KLEIN	.70	775.00	542.50
OWEN W. KEITER	.20	490.00	98.00
JULIA REEVES	.30	490.00	147.00
WILLIAM A. WILLIAMS	43.90	465.00	20,413.50
TOI D. HOOKER	6.00	370.00	2,220.00
MARC A. PATTERSON	.50	220.00	110.00
TOTAL	131.50		\$ 97,506.00